

**U.S. Government Standard General Ledger  
Account Transactions**

**Account Transaction Categories**

Transaction

Code**A. Funding**

- 100 • Budgetary Resources Other Than Collections
- 200 • Authority Transfers
- 300 • Reimbursables and Other Income

**B. Disbursements and Payables**

- 100 • Payments/Purchases
- 200 • Commitments/Undelivered Orders/Expended Authority - Unpaid
- 300 • Payables/Accrued Liabilities
- 400 • Prepayments/Advances
- 500 • Asset Transfers-Out

**C. Collections and Receivables**

- 100 • Receipts
- 200 • Receivables/Accrued Revenue
- 300 • Asset Sales and Disposition (Gains and Losses)
- 400 • Asset Transfers-In

**D. Adjustments/Accruals Other Than  
Disbursements and Collections**

- 100 • Upward and Downward
- 200 • Writeoffs
- 300 • Reclassification/Revaluation
- 400 • Accruals
- 500 • Depreciation/Amortization/Depletion
- 600 • Accumulated and Allocated Costs not in Categories Above

**E. Memorandum Entries**

- 100 • All Memorandum Entries  
(Excluding Closing Memorandum Entries)

**F. Yearend**

- 100 • Preclosing Entries
- 200 • Closing Entries

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